



Quarterly Summary of State and Local Tax Revenue, October-December 1968

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Taxes collected by State and local governments in the United States totaled \$73.2 billion during the 12 months ended with December 1968. This reflects an increase of \$9.0 billion, or 13.9 percent from a year earlier. State taxes amounted to \$38.9 billion, or 16.8 percent more than in the 12 months ended with December 1967. The yield of locally imposed taxes rose 10.9 percent to \$34.3 billion. Following is a summary by type of tax:

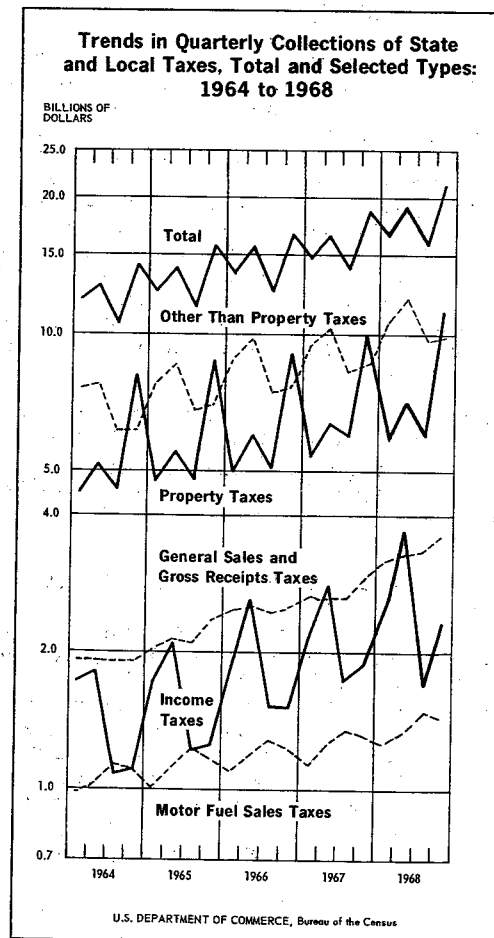
Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent increase
	1968	1967	
Total.....	73,194	64,242	13.9
Property.....	30,657	27,686	10.7
Other than property...	42,537	36,556	16.4
General sales and gross receipts....	13,230	10,741	23.2
Motor fuel sales....	5,490	5,022	9.3
Individual income...	8,061	6,292	28.1
Motor vehicle and operators' licenses	2,647	2,446	8.2
Corporation net income.....	2,639	2,406	9.7
All other.....	10,470	9,649	8.5

During the fourth quarter of calendar 1968, collections of State and local taxes amounted to \$21.3 billion. As compared with the corresponding quarter of 1967, this indicates a rise of \$2.5 billion, or 13.5 percent, with State tax revenue up 14.8 percent and local taxes up 12.5 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1964.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1968 and State Government Finances in 1967. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1966-67.

the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (52 percent in fiscal 1965-66) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FOURTH QUARTER OF 1968 AND PRIOR PERIODS

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
12 MONTHS ENDING										
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1966-67 and earlier years. See text discussion of "Sources of Data and Limitations."

¹Revised.

Quarterly Tax Reports

Table 2.-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:
1967 AND 1968

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended December			Area	Area population, 1965 ¹	Collections, 12 months ended December		
		1968	1967	Percent change			1968	1967	Percent change
ALABAMA									
Jefferson County.....	644,000	35.8	36.3	-1.4	INDIANA (See also Kentucky and Ohio)				
Mobile County.....	337,000	15.0	14.4	4.2					
ARIZONA									
Maricopa County.....	818,000	123.7	121.0	2.2	Indianapolis SMSA.....	984,000	³ 182.5	³ 165.7	10.1
Pima County.....	307,000	49.6	49.9	-0.6	Hamilton County.....	44,000	7.5	(NA)	(NA)
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	287.3	258.0	11.4	Hancock County.....	30,000	2.5	2.8	-10.7
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,647.3	1,349.8	22.0	Johnson County.....	47,000	6.1	5.5	10.9
San Bernardino-Riverside-Ontario SMSA	1,026,000	243.0	218.1	11.4	Marion County.....	49,000	7.6	6.3	20.6
Riverside County.....	406,000	102.0	90.1	13.2	Morgan County.....	739,000	152.0	138.6	9.7
San Bernardino County.....	620,000	141.0	128.0	10.2	Shelby County.....	39,000	3.5	3.4	2.9
San Diego SMSA (San Diego County).....	1,136,000	218.7	194.0	12.7	Lake County.....	36,000	(NA)	(NA)	(NA)
San Francisco-Oakland SMSA.....	2,918,000	893.3	752.6	18.7	IOWA				
Alameda County.....	1,016,000	272.5	231.7	17.6					
Contra Costa County.....	497,000	206.9	144.0	43.7	Polk County.....	271,000	62.2	59.7	4.2
Marin County.....	181,000	57.3	51.8	10.6	KANSAS (See also Missouri)				
San Francisco city.....	721,000	204.9	190.7	7.4					
San Mateo County.....	503,000	151.7	134.4	12.9	Sedgwick County.....	350,000	75.9	60.5	25.5
Other counties:					KENTUCKY (See also Ohio)				
Fresno.....	403,000	87.4	80.8	8.2					
Kern.....	319,000	87.3	107.2	-18.6	Louisville, Ky.-Ind. SMSA.....	771,000	³ 88.8	³ 49.4	79.8
Sacramento.....	584,000	130.0	147.2	-11.7	Jefferson County, Ky.....	651,000	74.2	39.2	89.3
Santa Clara.....	885,000	245.8	221.0	11.2	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)
COLORADO					Floyd County, Ind.....	53,000	5.8	6.1	-4.9
					LOUISIANA				
Denver SMSA.....	1,073,000	190.3	178.2	6.8	New Orleans SMSA.....	1,027,000	80.5	74.4	8.2
Adams County.....	153,000	20.3	21.8	-6.9	Jefferson Parish.....	276,000	28.3	24.3	16.5
Arapahoe County.....	131,000	26.3	24.0	9.6	New Orleans city.....	654,000	42.7	40.8	4.7
Boulder County.....	99,000	19.8	17.3	14.5	St. Bernard Parish.....	43,000	5.9	5.5	7.3
Denver city.....	495,000	92.6	86.8	6.7	St. Tammany Parish.....	54,000	3.6	3.8	-5.3
Jefferson County.....	196,000	31.3	28.3	10.6	MARYLAND (See also District of Columbia)				
CONNECTICUT									
					Baltimore SMSA.....	1,854,000	³ 284.0	³ 276.1	2.9
Fairfield County.....	746,000	179.8	157.5	14.2	Anne Arundel County.....	248,000	30.2	25.5	18.4
Hartford County.....	765,000	177.2	162.6	9.0	Baltimore city.....	939,000	148.9	145.7	2.2
New Haven County.....	704,000	146.7	129.0	13.7	Baltimore County.....	557,000	92.5	93.6	-1.2
DELAWARE					Carroll County.....	62,000	6.5	5.4	20.4
					Howard County.....	48,000	(NA)	(NA)	(NA)
New Castle County.....	354,000	32.8	29.0	13.1	MASSACHUSETTS				
DISTRICT OF COLUMBIA									
					Boston.....	3,205,000	820.7	722.4	13.6
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	406.6	367.1	10.8	Essex County.....	610,000	130.4	115.6	12.8
Washington, D.C.....	802,000	120.5	104.1	15.8	Middlesex County.....	1,308,000	321.5	281.8	14.1
Montgomery County, Md.....	424,000	97.0	87.6	10.7	Norfolk County.....	566,000	143.3	125.1	14.5
Prince Georges County, Md.....	521,000	76.1	75.4	0.9	Suffolk County.....	721,000	225.5	199.9	12.8
Alexandria city, Va.....	107,000	14.5	15.6	-7.1	Other counties:				
Arlington County, Va.....	179,000	28.4	26.1	8.8	Bristol.....	411,000	71.3	62.9	13.4
Fairfax city, Va.....	(²)	3.9	3.2	21.9	Hampden.....	439,000	86.4	77.2	11.9
Fairfax County, Va.....	2375,000	64.2	53.1	20.9	Worcester.....	608,000	108.1	104.4	3.5
Falls Church city, Va.....	(²)	2.0	2.0	-	MICHIGAN				
FLORIDA									
					Detroit SMSA.....	3,987,000	737.6	651.2	13.3
Miami SMSA (Dade County).....	1,061,000	187.6	169.1	10.9	Macomb County.....	522,000	95.0	80.3	18.3
Tampa-St. Petersburg SMSA.....	873,000	135.4	73.3	84.7	Oakland County.....	773,000	158.9	121.0	31.3
Hillsborough County.....	448,000	87.9	22.8	285.5	Wayne County.....	2,691,000	483.7	449.9	7.5
Pinellas County.....	426,000	47.5	50.5	-5.9	Other counties:				
Other counties:					Genesee.....	412,000	66.2	57.8	14.5
Broward.....	441,000	100.9	63.7	58.4	Kent.....	392,000	55.0	46.6	18.0
Duval.....	497,000	63.6	76.1	-16.4	MINNESOTA				
Orange.....	304,000	33.9	35.4	-4.2					
GEORGIA					Minneapolis-St. Paul SMSA.....	1,612,000	³ 287.1	336.8	-14.8
					Anoka County.....	124,000	(NA)	17.5	(NA)
Atlanta SMSA.....	1,216,000	177.3	151.5	17.0	Dakota County.....	104,000	8.3	17.5	-52.6
Clayton County.....	68,000	8.3	6.1	36.1	Hennepin County.....	884,000	177.8	200.5	-11.3
Cobb County.....	153,000	17.2	15.4	11.7	Ramsey County.....	434,000	71.3	88.6	-19.5
De Kalb County.....	323,000	37.3	35.4	5.4	Washington County.....	65,000	11.4	12.7	-10.2
Fulton County.....	619,000	110.7	90.8	21.9	MISSOURI				
Gwinnett County.....	54,000	3.8	3.8	-					
HAWAII					Kansas City, Mo.-Kans. SMSA.....	1,183,000	³ 193.3	³ 161.3	19.8
					Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
Honolulu city.....	571,000	59.7	55.4	7.8	Clay County, Mo.....	100,000	16.0	15.0	6.7
ILLINOIS (See also Missouri)					Jackson County, Mo.....	640,000	106.4	75.4	41.1
					Platte County, Mo.....	28,000	4.2	3.8	10.5
Chicago SMSA.....	6,689,000	1,329.5	1,147.2	15.9	Johnson County, Kans.....	189,000	31.3	35.0	-10.6
Cook County.....	5,410,000	1,102.3	891.8	23.6	Wyandotte County, Kansas.....	187,000	34.1	30.8	10.7
Du Page County.....	388,000	60.5	105.7	-42.8	St. Louis, Mo.-Ill. SMSA.....	2,249,000	336.7	302.3	11.4
Kane County.....	239,000	45.4	37.6	20.7	Franklin County, Mo.....	51,000	5.4	4.5	20.0
Lake County.....	333,000	72.9	63.1	15.5	Jefferson County, Mo.....	83,000	6.7	6.2	8.1
McHenry County.....	97,000	8.1	13.9	-41.7	St. Charles County, Mo.....	72,000	9.8	8.1	21.0
Will County.....	222,000	40.3	35.1	14.8	St. Louis city, Mo.....	702,000	80.6	75.2	7.2
See footnotes at end of table					St. Louis County, Mo.....	831,000	160.1	140.3	14.1
					Madison County, Ill.....	242,000	40.7	35.2	15.6
					St. Clair County, Ill.....	2,900,000	33.4	32.8	1.8

See footnotes at end of table.

Table 2.-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:
1967 AND 1968--Continued

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended December			Area	Area population, 1965 ¹	Collections, 12 months ended December		
		1968	1967	Percent change			1968	1967	Percent change
NEBRASKA					OREGON				
Douglas County.....	378,000	45.7	76.5	-40.3	Portland, Oreg.-Wash. SMSA.....	897,000	176.7	152.6	15.8
NEW JERSEY (See also Pennsylvania)					Clackamas County, Oreg.....	138,000	28.3	23.9	18.4
Newark SMSA.....	1,851,000	483.1	471.3	2.5	Multnomah County, Oreg.....	536,000	113.7	96.9	17.3
Essex County.....	978,000	259.4	256.4	1.2	Washington County, Oreg.....	119,000	22.0	21.1	4.3
Morris County.....	327,000	96.6	87.8	10.0	Clark County, Wash.....	104,000	12.7	10.7	18.7
Union County.....	545,000	127.1	127.1	-	PENNSYLVANIA				
Peterson-Clifton-Passaic SMSA.....	1,307,000	301.4	276.6	9.0	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	606.4	552.8	9.7
Bergen County.....	861,000	207.1	189.3	9.4	Bucks County, Pa.....	343,000	49.0	42.8	14.5
Passaic County.....	446,000	94.3	87.3	8.0	Chester County, Pa.....	244,000	34.8	28.5	22.1
Other counties:					Delaware County, Pa.....	587,000	91.4	80.5	13.5
Hudson.....	619,000	133.0	120.2	10.6	Montgomery County, Pa.....	581,000	82.7	74.3	11.3
Mercer.....	296,000	70.0	64.4	8.7	Philadelphia city, Pa.....	2,052,000	198.7	203.2	-2.2
Middlesex.....	496,000	113.8	104.3	9.1	Burlington County, N.J.....	270,000	45.9	37.1	23.7
Monmouth.....	334,401	90.7	81.6	11.2	Camden County, N.J.....	436,000	78.4	64.7	21.2
NEW MEXICO					Gloucester County, N.J.....	151,000	25.5	21.7	17.5
Bernalillo County.....	288,000	29.6	22.1	33.9	Pittsburgh SMSA.....	2,372,000	280.8	255.1	10.1
NEW YORK					Allegheny County.....	1,590,000	217.0	197.0	10.2
Buffalo SMSA.....	1,320,000	234.9	219.0	7.3	Beaver County.....	201,000	18.3	17.1	7.0
Erie County.....	1,084,000	190.3	180.0	5.7	Washington County.....	214,000	16.3	15.1	7.9
Niagara County.....	236,000	44.6	39.0	14.4	Westmoreland County.....	367,000	29.2	25.9	12.7
New York SMSA.....	11,366,000	2,741.3	2,541.8	7.8	Other counties:				
Nassau County.....	1,402,000	491.7	450.9	9.0	Berks.....	283,000	28.4	25.3	12.3
New York City.....	8,011,000	1,673.6	1,586.6	5.5	Erie.....	255,000	39.0	33.4	16.8
Rockland County.....	184,000	56.9	44.6	27.6	Lancaster.....	289,000	21.4	20.7	3.4
Suffolk County.....	912,000	243.1	220.2	10.4	Luzerne.....	346,000	23.1	22.2	4.1
Westchester County.....	857,000	276.0	239.5	15.2	RHODE ISLAND				
Rochester SMSA.....	804,000	155.2	141.7	9.5	Providence-Pawtucket-Warwick ²	739,000	115.8	107.3	7.9
Livingston County.....	49,000	8.2	7.7	6.5	Bristol County.....	42,000	7.2	6.7	7.5
Monroe County.....	644,000	128.0	117.1	9.3	Kent County.....	128,000	20.5	17.6	16.5
Orleans County.....	38,000	6.1	5.1	19.6	Providence County.....	569,000	88.1	83.0	6.1
Wayne County.....	73,000	12.9	11.8	9.3	TENNESSEE				
Other counties:					Knox County.....	268,000	25.0	24.0	4.2
Albany.....	284,000	50.4	45.3	11.3	Nashville-Davidson.....	435,000	43.0	41.1	4.6
Schenectady.....	279,000	42.2	34.8	21.3	Shelby County.....	688,000	76.2	61.8	23.3
Onondaga.....	456,000	75.9	67.7	12.1	TEXAS				
NORTH CAROLINA					Dallas SMSA.....	1,289,000	209.6	190.8	9.9
Mecklenburg County.....	312,000	52.2	41.4	26.1	Collin County.....	50,000	4.1	3.6	13.9
OHIO					Dallas County.....	1,134,000	198.0	180.2	9.9
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,347,000	193.0	167.9	14.9	Denton County.....	61,000	4.6	4.4	4.5
Clermont County, Ohio.....	91,000	9.3	8.4	10.7	Ellis County.....	44,000	2.9	2.6	11.5
Hamilton County, Ohio.....	915,000	159.1	133.7	19.0	Houston SMSA (Harris County only)....	1,494,000	249.0	233.8	6.5
Warren County, Ohio.....	78,000	7.2	6.8	5.9	San Antonio SMSA.....	808,000	69.3	61.7	12.3
Boone County, Ky.....	25,000	2.0	1.6	25.0	Bexar County.....	775,000	67.6	60.2	12.3
Campbell County, Ky.....	87,000	6.7	6.2	8.1	Guadalupe County.....	33,000	1.7	1.5	13.3
Kenton County, Ky.....	122,000	7.9	9.3	-15.1	Other counties:				
Dearborn County, Ind.....	29,000	0.8	1.9	-57.9	El Paso.....	344,000	30.2	25.9	16.6
Cleveland SMSA.....	2,000,000	423.8	392.6	7.9	Tarrant.....	588,000	65.4	48.9	33.7
Cuyahoga County.....	1,695,000	372.2	345.5	7.7	UTAH				
Geauga County.....	57,000	9.1	8.3	9.6	Salt Lake County.....	440,000	70.3	66.0	6.5
Lake County.....	176,000	32.2	29.0	11.0	VIRGINIA (See also District of Columbia)				
Medina County.....	72,000	10.3	9.8	5.1	Norfolk city.....	307,000	21.4	19.6	9.2
Columbus SMSA.....	847,000	114.0	109.6	4.0	WASHINGTON (See also Oregon)				
Delaware County.....	38,000	5.0	4.1	22.0	Seattle-Everett SMSA.....	1,179,000	193.7	163.2	18.7
Franklin County.....	769,000	104.5	101.3	3.2	King County.....	980,000	169.5	143.8	17.9
Pickaway County.....	40,000	4.5	4.2	7.1	Snohomish County.....	199,000	24.2	19.4	24.7
Dayton SMSA.....	791,000	104.5	109.0	-4.1	Other counties:				
Greene County.....	110,000	17.7	12.0	47.5	Pierce.....	343,000	35.9	33.3	7.8
Miami County.....	80,000	11.8	10.4	13.5	Spokane.....	267,000	30.6	25.7	19.1
Montgomery County.....	568,000	71.4	83.1	-14.1	WEST VIRGINIA				
Preble County.....	34,000	3.6	3.5	2.9	Kanawha County.....	245,000	19.3	15.7	22.9
Other counties:					WISCONSIN				
Lucas.....	473,000	67.5	67.6	-0.1	Milwaukee SMSA.....	1,275,000	³ 283.6	³ 264.2	7.3
Mahoning.....	301,000	36.4	39.5	-7.8	Milwaukee County.....	1,044,000	233.2	219.5	6.2
Stark.....	356,000	45.0	41.5	8.4	Ozaukee County.....	43,000	8.5	7.2	18.1
Summit.....	545,000	76.3	79.7	-4.3	Waukesha County.....	188,000	(NA)	(NA)	(NA)
OKLAHOMA									
Oklahoma County.....	487,000	56.8	59.0	-3.7					
Tulsa County.....	360,000	50.2	47.8	5.0					

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, N.J., the population shown is as of April 1, 1960, from the 1960 Census of Population. ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting. ⁴Massachusetts State Economic Area "C." ⁵Rhode Island State Economic Area "A."

Quarterly Tax Reports

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1968 AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	4th quarter, 1968 (thousand dollars)	12-month periods			4th quarter, 1968 (thousand dollars)	12-month periods		
		Year ended Dec. 1968 (thousand dollars)	Percent change from--			Year ended Dec. 1968 (thousand dollars)	Percent change from--	
			Year ended Sept. 1968	Year ended Dec. 1967			Year ended Sept. 1968	Year ended Dec. 1967
Alabama.....	47,941	185,882	2.1	8.1	26,363	104,754	1.3	5.4
Alaska.....	-	-	-	-	2,540	8,594	2.9	16.7
Arizona.....	36,161	127,171	10.1	22.9	14,409	55,977	3.3	8.3
Arkansas.....	25,543	98,655	3.2	9.7	18,022	68,258	2.1	5.6
California.....	411,950	1,588,893	4.4	38.5	156,424	597,732	1.1	6.3
Colorado.....	33,460	115,624	4.6	14.0	13,996	55,454	2.5	8.9
Connecticut.....	41,191	160,441	-1.4	5.8	20,092	79,962	1.1	15.6
Delaware.....	-	-	-	-	4,175	16,658	1.0	0.2
District of Columbia ¹	14,199	49,206	6.4	10.7	3,942	16,205	-	1.4
Florida.....	113,206	455,093	10.8	46.9	47,229	197,987	1.5	8.4
Georgia.....	75,116	289,238	3.3	13.7	34,385	136,468	2.0	7.8
Hawaii.....	32,639	124,785	3.8	15.9	3,968	14,995	2.5	6.5
Idaho.....	9,626	37,110	2.2	10.7	4,898	22,851	-1.6	14.2
Illinois.....	256,875	968,603	4.2	26.9	64,563	243,688	1.9	18.4
Indiana.....	77,596	335,007	1.7	7.7	36,365	141,570	1.9	6.5
Iowa.....	53,553	198,463	9.8	59.1	25,443	92,251	1.4	2.7
Kansas.....	33,739	133,110	2.6	12.3	14,143	56,133	1.9	6.0
Kentucky.....	61,597	209,429	13.8	50.2	25,386	95,327	1.7	6.5
Louisiana.....	40,309	158,975	1.9	8.0	24,609	97,945	1.2	6.7
Maine.....	17,500	67,817	3.3	18.8	7,882	31,037	1.8	6.2
Maryland.....	39,812	153,135	3.2	9.8	25,411	100,485	1.4	6.6
Massachusetts.....	38,222	150,237	-6.6	6.1	32,802	124,480	1.3	7.5
Michigan.....	202,620	771,403	3.7	12.5	65,699	248,199	6.8	27.0
Minnesota.....	45,422	165,108	8.7	(²)	23,565	107,758	-3.0	9.6
Mississippi.....	57,840	161,729	18.6	25.5	18,810	73,724	1.1	6.0
Missouri.....	73,137	287,716	2.3	7.2	28,801	104,746	2.5	5.4
Montana.....	-	-	-	-	6,363	24,058	1.2	5.2
Nebraska.....	16,885	73,177	-0.4	(²)	14,249	55,296	1.7	7.0
Nevada.....	10,989	40,048	4.1	48.3	5,112	19,982	2.0	9.8
New Hampshire.....	-	-	-	-	6,967	21,864	8.0	13.0
New Jersey.....	63,663	266,359	2.1	22.2	45,649	172,841	4.7	15.0
New Mexico.....	19,155	75,545	2.3	9.9	9,554	37,915	1.5	(³)
New York.....	174,666	681,824	2.2	10.8	86,938	323,036	5.5	14.7
North Carolina.....	60,318	228,872	2.7	11.4	39,711	155,544	2.5	8.4
North Dakota.....	10,021	35,015	3.0	24.1	5,568	16,388	0.6	5.6
Ohio.....	161,963	590,527	5.0	43.2	78,069	292,751	2.1	5.9
Oklahoma.....	20,406	93,558	0.9	17.5	20,756	80,016	1.3	1.9
Oregon.....	-	-	-	-	16,357	63,955	2.4	19.4
Pennsylvania.....	209,393	824,767	6.5	27.6	80,332	304,192	2.1	8.4
Rhode Island.....	17,206	68,635	1.2	19.1	6,374	24,066	4.3	14.4
South Carolina.....	33,154	131,249	3.0	12.5	19,451	78,418	1.5	7.3
South Dakota.....	9,284	33,005	1.8	4.6	5,802	19,980	0.2	4.9
Tennessee.....	56,232	217,719	2.5	11.6	30,433	147,297	27.0	30.8
Texas.....	91,198	291,915	7.9	10.0	68,820	274,479	1.1	5.1
Utah.....	16,792	61,977	2.4	8.4	7,791	29,989	2.5	7.9
Vermont.....	-	-	-	-	4,625	14,233	10.2	21.2
Virginia.....	52,154	168,416	13.1	31.1	33,706	138,619	-0.4	10.2
Washington.....	135,750	501,110	4.3	17.6	32,624	129,508	1.2	14.3
West Virginia.....	36,774	159,840	0.4	18.6	12,216	48,658	0.6	12.4
Wisconsin.....	28,291	110,189	2.5	3.8	29,699	118,199	1.2	6.5
Wyoming.....	7,655	27,797	3.8	28.1	4,660	15,631	4.3	22.0

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. NA Not available. ¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Tax effective in 1967 (Minnesota, Aug. 1,

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1968 AND PRIOR PERIODS--Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter, 1968 (thousand dollars)	12-month periods			4th quarter, 1968 (thousand dollars)	12-month periods		
		Year ended Dec. 1968 (thousand dollars)	Percent change from--			Year ended Dec. 1968 (thousand dollars)	Percent change from--	
			Year ended Sept. 1968	Year ended Dec. 1967			Year ended Sept. 1968	Year ended Dec. 1967
Alabama.....	420,301	497,043	2.1	8.5	16,139	25,289	6.6	34.1
Alaska.....	8,076	24,083	5.3	4.5	362	4,592	-0.2	9.9
Arizona.....	8,313	39,612	9.4	39.2	2,849	19,273	0.5	11.4
Arkansas.....	6,633	38,129	3.3	23.8	5,061	30,817	5.2	4.3
California.....	273,290	1,094,530	13.5	72.6	17,350	238,921	0.3	9.5
Colorado.....	25,009	97,204	3.7	14.8	3,369	21,057	0.4	-6.2
Connecticut.....	-	-	-	-	7,212	31,531	1.4	5.9
Delaware.....	12,647	56,561	0.3	11.5	2,380	9,676	2.1	7.4
District of Columbia ¹	15,632	57,054	4.1	2.8	426	8,501	0.5	87.7
Florida.....	-	-	-	-	11,963	124,716	2.7	9.6
Georgia.....	30,738	125,457	5.6	21.0	2,441	31,660	-2.4	8.1
Hawaii.....	20,007	78,259	4.0	16.8	-	-	-	-
Idaho.....	5,519	30,309	1.1	13.6	2,101	14,229	2.7	6.4
Illinois.....	-	-	-	-	30,985	170,162	-1.3	6.2
Indiana.....	44,536	168,239	2.3	1.2	1,247	53,785	-0.4	5.3
Iowa.....	23,681	90,363	1.9	-9.3	4,116	70,122	0.3	4.3
Kansas.....	13,773	60,694	3.6	-14.7	3,998	33,253	2.5	7.9
Kentucky.....	28,453	100,603	5.3	19.5	1,188	19,346	1.0	17.4
Louisiana.....	10,238	43,187	5.6	13.4	2,433	24,219	-3.9	29.4
Maine.....	-	-	-	-	1,642	13,804	-4.4	8.4
Maryland.....	89,247	345,571	5.6	61.7	1,741	29,427	1.4	9.4
Massachusetts.....	102,743	391,802	8.4	49.1	19,503	42,948	11.6	23.3
Michigan.....	108,068	379,995	17.2	(⁵)	16,020	99,649	2.3	0.7
Minnesota.....	52,346	272,654	-3.6	8.9	10,444	61,145	-1.6	7.1
Mississippi.....	1,421	10,938	1.1	4.6	8,194	12,990	9.4	14.4
Missouri.....	425,004	4143,704	2.8	21.3	11,632	66,977	-0.2	12.0
Montana.....	7,222	30,640	2.2	17.6	1,288	8,186	4.3	26.1
Nebraska.....	8,136	31,261	35.2	(⁵)	841	9,890	-21.9	-16.2
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	9	2,670	-0.5	3.1	906	12,379	1.8	12.7
New Jersey.....	3,757	12,072	5.5	13.9	22,149	110,398	4.8	10.5
New Mexico.....	3,876	17,156	5.0	(⁶)	1,120	14,927	-0.8	-10.8
New York.....	223,245	1,813,642	-5.2	12.7	77,094	7228,452	-0.1	2.1
North Carolina.....	55,018	233,352	4.0	17.3	2,158	48,859	0.6	7.4
North Dakota.....	990	13,187	3.4	(⁶)	427	12,791	-0.1	7.8
Ohio.....	-	-	-	-	15,276	146,504	3.5	13.5
Oklahoma.....	8,462	45,380	(NA)	(NA)	6,617	58,582	1.6	14.1
Oregon.....	47,225	184,190	2.8	26.2	11,824	42,810	5.8	16.3
Pennsylvania.....	-	-	-	-	8,402	117,588	0.8	4.0
Rhode Island.....	-	-	-	-	972	12,522	1.6	4.5
South Carolina.....	21,008	79,577	5.7	17.9	4,645	10,047	-3.0	-2.4
South Dakota.....	-	-	-	-	839	10,391	3.0	-5.9
Tennessee.....	244	10,258	0.4	14.1	3,855	58,311	0.6	28.2
Texas.....	-	-	-	-	10,985	151,254	2.4	16.6
Utah.....	10,491	46,660	4.9	12.8	1,159	9,697	1.9	9.2
Vermont.....	6,958	26,436	-3.2	-5.3	1,211	11,773	5.3	37.0
Virginia.....	59,949	230,057	4.8	18.5	5,300	58,706	3.9	12.8
Washington.....	-	-	-	-	3,811	40,335	2.1	2.7
West Virginia.....	6,873	32,581	4.5	17.3	1,936	27,151	0.1	12.1
Wisconsin.....	102,260	451,533	4.3	10.7	15,346	66,998	1.7	10.4
Wyoming.....	-	-	-	-	2,007	9,494	3.3	11.2

and Nebraska, June 1).

³Net collections reported beginning 2d quarter 1967, gross collections reported prior to that period; therefore, percent change not computed because data are not comparable.

income taxes; allocation not available for individual State presentation.

Nebraska, effective Jan. 1, 1968.

⁶Amounts reported for individual income taxes include corporation income taxes prior to the 2d quarter 1967 for New Mexico and the 3d quarter 1967 for North Dakota; therefore, percent change not computed because data are not comparable.

⁷Data shown incorporate some adjustment of amounts previously reported.